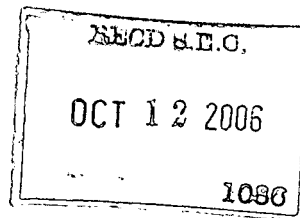


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**VIA FACSIMILE AND U.S. MAIL**

October 12, 2006

Mr. Brian Johnson, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: National R.V. Holdings, Inc.--Original Listing:
Common Stock, \$0.01 par value per share

Dear Mr. Johnson:

Please be advised that NYSE Arca Equities, Inc. has received (on October 9, 2006) an application from the above-referenced issuer and has approved the above-referenced security for listing on NYSE Arca, Inc. ("Exchange"). The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Equity Qualification

Enclosure

PROCESSED**OCT 12 2006****J THOMSON
FINANCIAL**

cc: Mr. Thomas J. Martini, Chief Financial Officer and Treasurer, National R.V.
Holdings, Inc., 3411 N. Perris Boulevard, Perris, California 92571